

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1001 be amended to read as follows:

- 1 Page 157, between lines 20 and 21, begin a new paragraph and
2 insert:
3 "SECTION 174. IC 6-1.1-46 IS ADDED TO THE INDIANA CODE
4 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
5 JANUARY 1, 2009]:
6 **Chapter 46. Elderly Homestead Credit for School Levies**
7 **Sec. 1. An individual is entitled each calendar year to a credit**
8 **under this chapter if the individual:**
9 **(1) is entitled to a deduction under IC 6-1.1-12-37; and**
10 **(2) is at least sixty-five (65) years of age on the last day of the**
11 **year containing the assessment date for which the property**
12 **tax liability was imposed (if the homestead is real property) or**
13 **on the last day of the year immediately preceding the year**
14 **containing the assessment date for which the property tax**
15 **liability was imposed (if the homestead is personal property).**
16 **However, only one (1) individual may receive a credit under this**
17 **chapter for a particular homestead in a particular year.**
18 **Sec. 2. The amount of the credit is equal to one hundred percent**
19 **(100%) of the individual's total property tax liability for all levies**
20 **imposed under IC 20-45 by a school corporation that are:**
21 **(1) attributable to the homestead during the particular**
22 **calendar year; and**
23 **(2) determined after the application of all other credits and**
24 **deductions, other than a credit provided under IC 6-1.1-20.6.**

1 **Sec. 3. An individual who desires to claim the credit provided by**
2 **section 1 of this chapter must file a certified statement in duplicate,**
3 **on forms prescribed by the department of local government**
4 **finance, with the auditor of the county in which the homestead is**
5 **located. The statement must include the parcel number or key**
6 **number of the real estate and the name of the city, town, or**
7 **township in which the real estate is located. With respect to real**
8 **property, the statement must be filed during the twelve (12)**
9 **months before June 11 of the year before the first year for which**
10 **the person wishes to obtain the credit for the homestead. With**
11 **respect to a mobile home that is not assessed as real property or a**
12 **manufactured home that is not assessed as real property, the**
13 **statement must be filed during the twelve (12) months before**
14 **March 31 of the first year for which the individual wishes to obtain**
15 **the credit. The statement may be filed in person or by mail. If**
16 **mailed, the mailing must be postmarked on or before the last day**
17 **for filing. The statement applies for that first year and any**
18 **succeeding year for which the credit is allowed.**

19 **Sec. 4. If on the date of death of an individual who was eligible**
20 **for a credit provided under section 1 of this chapter, another**
21 **individual was:**

22 **(1) a joint owner of the homestead for which the credit was**
23 **granted; and**

24 **(2) the spouse of the deceased individual;**
25 **the spouse remains eligible for the credit provided under section 1**
26 **of this chapter for as long as the spouse remains eligible for the**
27 **credit provided under section 1 of this chapter, regardless of the**
28 **age of the spouse. The spouse is eligible for the credit without**
29 **reapplying for the credit.**

30 **Sec. 5. Before October 1 of each year, the assessor shall furnish**
31 **to the county auditor the amount of the assessed valuation of each**
32 **homestead for which a homestead credit has been properly filed**
33 **under this chapter.**

34 **Sec. 6. The county auditor shall apply the credit equally to each**
35 **installment of taxes that the individual pays for the property."**

- 1 Page 249, between lines 5 and 6, begin a new paragraph and insert:
2 "SECTION 248. [EFFECTIVE UPON PASSAGE] **There is**
3 **appropriated from the state general fund an amount sufficient to**
4 **fund the additional homestead credits granted by IC 6-1.1-46, as**
5 **added by this act.**"
6 Renumber SECTIONS consecutively.
 (Reference is to HB 1001 as printed January 17, 2008.)

Representative Herrell